

AN ACT concerning local government.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

Section 5. The Park District Code is amended by changing Section 4-4 as follows:

(70 ILCS 1205/4-4) (from Ch. 105, par. 4-4)

Sec. 4-4. Adoption of budget and passage of annual appropriation ordinance required.

The governing body of each Park District shall, within or before the first quarter of each fiscal year, adopt a combined annual budget and appropriation ordinance, by which ordinance the board may appropriate such sum or sums of money as may be deemed necessary to defray all necessary expenses and liabilities of such Park District, and in such annual budget and appropriation ordinance shall specify the objects and purposes for which such appropriations are made, and the amount appropriated for each object or purpose.

The budget included in such ordinance shall contain a statement of the cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such

year. The estimate of taxes to be received may be based upon the amount of actual cash receipts that may reasonably be expected by the Park District during such fiscal year, estimated from the experience of the Park District in prior years and with due regard for other circumstances that may substantially affect such receipts. However, nothing in this Act shall be construed as requiring any Park District to change or preventing any Park District from changing from a cash basis of financing to a surplus or deficit basis of financing; or as requiring any Park District to change or preventing any Park District from changing its system of accounting.

The governing body of each Park District shall fix a fiscal year therefor.

Such budget and appropriation ordinance shall be prepared in tentative form by some person or persons designated by the governing body, and in such tentative form shall be made conveniently available to public inspection for at least 30 days prior to final action thereon. At least one public hearing shall be held as to such budget and appropriation ordinance prior to final action thereon, notice of which shall be given by publication in a newspaper published in such Park District, at least one week prior to the time of such hearing. If there is no newspaper published in such Park District, notice of such public hearing shall be given by posting notices thereof in 5 of the most public places in such Park District. It shall be the duty of the secretary of such Park District to make such

tentative budget and appropriation ordinance available to public inspection, and to arrange for such public hearing or hearings. Except as hereinafter provided ~~otherwise provided by law~~, no further appropriations shall be made at any other time within such fiscal year, provided that the board of such Park District may from time to time make transfers between the various items in any fund in such appropriation ordinance not exceeding in the aggregate 10% of the total amount appropriated in such fund by such ordinance, and may amend such budget and appropriation ordinance from time to time by the same procedure as is herein provided for the original adoption of a budget and appropriation ordinance; provided that nothing in this Section shall be construed to permit transfers between funds required by law to be kept separate. However, during any fiscal year, the governing body of any Park District may adopt a supplemental appropriation ordinance subsequent to the adoption of the annual appropriation ordinance for that fiscal year in an amount not to exceed the aggregate of any additional revenue available to the Park District or estimated to be received by the Park District. The provisions of this Section regarding publication, notice, and public hearing shall not apply to the supplemental ordinance or to the budget document forming the basis of the ordinance.

After the first 6 months of any fiscal year have elapsed the board may by two-thirds vote transfer from any appropriation item its anticipated unexpended funds to any

other item of appropriation, theretofore made, and the item to which said transfer is made may be increased to the extent of the amount so transferred.

The provisions of "The Illinois Municipal Budget Law", approved July 12, 1937, as now or hereinafter amended, are not applicable to Park Districts organized under this Act.

The failure of the governing body of any park district to adopt an annual budget and appropriation ordinance, or to comply in any respect with the provisions of this Section, shall not affect the validity of any tax levy of any such park district, otherwise in conformity with the law. The budget and appropriation ordinance for any fiscal year is not intended or required to be in support of or in relation to any tax levy made during that fiscal year.

(Source: P.A. 78-1132.)

Section 99. Effective date. This Act takes effect upon becoming law.